

**STATE OF FLORIDA AUDITOR GENERAL**

**Operational Audit**

Report No. 2025-030  
October 2024

**ALACHUA COUNTY  
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA  
Auditor General

## **Board Members and Superintendent**

During the 2023-24 fiscal year, Shane Andrew served as Superintendent of the Alachua County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Tina Certain, Chair through 11-6-23	1
Diyonne L. McGraw, Chair from 11-7-23	2
Dr. Sarah Rockwell	3
Dr. Leanetta McNealy, Vice Chair	4
Kay Abbitt	5

The team leader was Ashton Balkcom and the audit was supervised by Denita K. Tyre, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at [tedwaller@aud.state.fl.us](mailto:tedwaller@aud.state.fl.us) or by telephone at (850) 412-2887.

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# ALACHUA COUNTY DISTRICT SCHOOL BOARD

## **SUMMARY**

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This operational audit of the Alachua County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2022-099. Our operational audit disclosed the following:

**Finding 1:** District school safety procedures need improvement to ensure and demonstrate that school resource officers complete the required mental health crisis intervention training. A similar finding was noted in our report No. 2022-099.

**Finding 2:** As similarly noted in our report No. 2022-099, District records did not always demonstrate compliance with statutory fire and emergency drill requirements.

**Finding 3:** Contrary to State Board of Education rules, the District had not established procedures to timely complete investigations, document required affidavits, issue final orders, or report information to the Florida Department of Education (FDOE) regarding employees who are terminated, resign in lieu of termination, are investigated by law enforcement, or are convicted for an offense that disqualifies the person from District employment.

**Finding 4:** District controls over purchasing card use, suspensions, and cancellations could be improved.

**Finding 5:** As similarly noted in our report No. 2022-099, District facilities management procedures could be enhanced to better assist District management in evaluating and determining the most cost-effective and efficient maintenance methods or techniques.

**Finding 6:** District procedures need strengthening to ensure that instructional contact hours for adult general education classes are accurately reported to the FDOE. A similar finding was noted in our report No. 2022-099.

**Finding 7:** The District did not comply with State law by posting on its Web site the required official budget for the 2023-24 fiscal year and required graphical representations for the 2022-23 fiscal year.

**Finding 8:** The District did not timely remove the information technology user access privileges of some employees upon their separation from District employment. A similar finding was noted in our report No. 2022-099.

## **BACKGROUND**

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The Alachua County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Alachua County. The governing body of the District is the Alachua County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board.

During the 2023-24 fiscal year, the District operated 39 elementary, middle, high, and specialized schools; sponsored 15 charter schools; and reported 30,554 unweighted full-time equivalent students.

## ***FINDINGS AND RECOMMENDATIONS***

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### **Finding 1: School Safety – School Resource Officer Services**

State law<sup>1</sup> requires the Board and Superintendent to partner with local law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs) or school guardians, at each school facility. SROs must be certified law enforcement officers and, among other things, are required to complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention.

For the 2023-24 fiscal year, the Board contracted with four local law enforcement agencies to provide 44 SROs at 38 District schools.<sup>2</sup> Each contract, except for the contract with the City of Alachua, required the SROs to complete the required mental health crisis intervention training and provide proof of the training to the District. However, although we requested, District records were not provided to evidence verification that any of the assigned SROs had completed the required training.

According to District personnel, the District relied on the law enforcement agencies to ensure that the SROs completed the required training. Notwithstanding, contract provisions requiring proof of SRO training were not met and, without such evidence, the District has limited assurance that the training was completed. Subsequent to our inquiries, District personnel obtained records from the agencies evidencing that 41 of the SROs had completed the training and, according to District personnel, the other 3 SROs were scheduled to receive training during the summer of 2024. Absent effective procedures to ensure and document that each SRO completed the required training, the District cannot demonstrate compliance with State law or that appropriate measures have been taken to promote student and staff safety. A similar finding was noted in our report No. 2022-099.

**Recommendation: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Such procedures should include in each applicable contract provisions requiring evidence that each SRO completed the required mental health crisis intervention training and District personnel’s documented verification of the training completion.**

### **Finding 2: Fire and Emergency Drills**

To provide for proper attention to the health, safety, and welfare of students and District staff, State law<sup>3</sup> requires the Board to formulate and prescribe policies and procedures associated with, but not limited to, fires, natural disasters, active assailant and hostage situations, and bomb threats. State Board of Education (SBE) rules<sup>4</sup> require that each school conduct fire drills in accordance with the Florida Fire

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<sup>1</sup> Section 1006.12, Florida Statutes.

<sup>2</sup> One District school had virtual classes and did not require safe-school officer services and the 15 charter schools received safe-school services through the guardian program. The Alachua County Sheriff’s Office and the cities of Gainesville, Alachua, and High Springs provided 19, 18, 5, and 2 SROs, respectively.

<sup>3</sup> Section 1006.07(4), Florida Statutes.

<sup>4</sup> SBE Rules 6A-1.0018(15), Florida Administrative Code (2023).

Prevention Code (FFPC)<sup>5</sup> and 6 emergency drills that are nonconcurrent with fire drills. Four of the 6 emergency drills must address active threats<sup>6</sup> and the remaining 2 must address other emergencies, such as severe weather, natural disasters, hazardous materials, or reunification.<sup>7</sup> In addition, 1 emergency drill must take place within the first 10 days of the beginning of the school year and the remaining drills must take place at least every 45 days that school is in session. Moreover, SBE rules and Board policies<sup>8</sup> require each school to complete and keep on file an after-action report form to document each fire and emergency drill conducted and to submit those reports to the Director of Safety, Facilities, and Special Projects within 15 calendar days.

To evaluate the effectiveness of District controls over required drills during the 2023-24 school year, we requested for examination District records supporting the 114 required drills (54 fire drills, 40 active threat emergency drills, and 20 other emergency drills) required at ten selected schools (seven District schools and three charter schools).<sup>9</sup> We found that, contrary to SBE rules:

- William S. Talbot Elementary School personnel concurrently conducted 1 of the 6 required fire drills with an active assailant drill.
- At four schools,<sup>10</sup> emergency drills did not take place within the first 10 days of school. The drills were 9 to 61, or an average of 26, days late.
- At four schools,<sup>11</sup> emergency drills did not take place every 45 days that schools were in session. The drills were 9 to 123, or an average of 54, days late.

District personnel indicated that, due to oversights or misunderstandings about drill requirements, some drills were inadvertently concurrent or untimely. Absent effective controls over fire and emergency drills, the District cannot demonstrate compliance with applicable drill requirements or that appropriate measures have been taken to promote the safety of students and school personnel. A similar finding was also noted in our report No. 2022-099.

**Recommendation:** The District should enhance procedures to ensure and document that all fire and emergency drills are properly and timely conducted and reported as required.

### Finding 3: Ethical Conduct Records and Reporting

Pursuant to State law,<sup>12</sup> the Board is required to adopt policies that require the investigation of all reports of alleged misconduct by educational support employees, instructional personnel, and administrative

<sup>5</sup> The FFPC requires that, every school year, elementary schools conduct 6 fire drills and middle and high schools conduct 4 fire drills. Consequently, a total of 276 fire drills must be conducted annually for the District's 32 elementary and 21 middle and high schools and the District charter schools.

<sup>6</sup> An active threat is any situation that presents an immediate and ongoing danger to the safety of students, staff, and visitors, such as active assailant, hostage situation, or bomb threat.

<sup>7</sup> Reunification involves reuniting students and employees with their families in the event that a school is closed or unexpectedly evacuated due to a natural or manmade disaster.

<sup>8</sup> Board Policy 3.06, *Safe and Secure Schools*.

<sup>9</sup> The ten selected schools included seven elementary schools and three middle and high schools.

<sup>10</sup> Alachua Learning Academy Middle School, Eastside High School, Lake Forest Elementary School, and William S. Talbot Elementary School.

<sup>11</sup> Alachua Learning Academy Middle School, Eastside High School, Lake Forest Elementary School, and Micanopy Area Cooperative School, Inc.

<sup>12</sup> Section 1001.42(7)(b)3., Florida Statutes.

personnel, if the misconduct affects the health, safety, or welfare of a student, regardless of whether the person resigned or was terminated before the conclusion of the investigation. The policies must require the Superintendent to notify the Florida Department of Education (FDOE) of the result of the investigation and whether the misconduct warranted termination, regardless of whether the person resigned or was terminated before the conclusion of the investigation. In addition, State law<sup>13</sup> requires the District to immediately notify the FDOE if the subject of a legally sufficient complaint of misconduct affecting the health, safety, or welfare of a student resigns or is terminated before the conclusion of the investigation. Board policies<sup>14</sup> require the Superintendent to notify the FDOE of the results of misconduct investigations, as specified in State law.

According to State law,<sup>15</sup> the FDOE is to maintain a disqualification list that includes, among other things, the identity of each person who is ineligible for employment pursuant to State law.<sup>16</sup> SBE rules<sup>17</sup> provide that the disqualification list serves as an employment screening resource for school districts, set forth the criteria for placement on and removal from the list through the online reporting tool, and establish the responsibilities of school districts for reporting persons for inclusion on the list. For example, the District is to:

- Complete and maintain an Affidavit of Separation from School District Employment Due to Termination or Resignation in Lieu of Termination (Affidavit of Separation) when an employee is separated due to termination or resigned in lieu of termination. The requirement to complete this affidavit applies regardless of whether or not the person is submitted for inclusion on the disqualification list.
- Issue a final order for a person to be included on the disqualification list. The final order must include, for example, a determination that the person is ineligible for employment with the District based upon a finding, supported by clear and convincing evidence or material, that the person committed either sexual misconduct with a student, or had been convicted of one of the crimes listed in State law.<sup>18</sup> The final order must also disclose that the sexual misconduct or crime occurred on or after June 1, 2022, while the person was employed by the District in a covered position.
- Designate a person responsible for providing information and responding to FDOE inquiries related to the disqualification list.
- Report a person for inclusion on the disqualification list within 48 hours of the final order date using the FDOE online reporting tool.

During the 2023-24 fiscal year, District records indicated that eight incidents were reported to the District for employee misconduct involving questionable conduct with a student. Notwithstanding, the District did not complete investigations for two of the incidents or complete and maintain an Affidavit of Separation for one employee who resigned in lieu of termination because District procedures had not been established to:

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<sup>13</sup> Section 1012.796(1)(d)2., Florida Statutes.

<sup>14</sup> Board Policy 8141 – *Mandatory Reporting of Misconduct*.

<sup>15</sup> Section 1001.10(4)(b) and (d), Florida Statutes.

<sup>16</sup> Section 1012.315, Florida Statutes.

<sup>17</sup> SBE Rule 6A-10.084, Florida Administrative Code, *Disqualification List*.

<sup>18</sup> Section 1012.315, Florida Statutes.

- Perform and complete an investigation regardless of whether or not the person is submitted for inclusion on the disqualification list.
- Complete an Affidavit of Separation when an employee is separated due to termination or resigned in lieu of termination.
- Issue a final order for persons to be included on the disqualification list.
- Timely report the person for inclusion on the disqualification list, if applicable.

In response to our inquiry, District personnel indicated that they were unaware that the District was required to investigate and issue a final order even when law enforcement performed an investigation or to maintain an Affidavit of Separation for applicable employees who resigned in lieu of termination. Absent compliance with the State law and SBE-required procedures, school districts, charter schools, and private scholarship schools may lack the necessary screening tools to properly evaluate applicants, employ individuals with unsuitable backgrounds, and cause student safety to be jeopardized.

**Recommendation: The District should establish procedures to ensure compliance with the State law and SBE requirements by:**

- **Properly performing investigations of alleged misconduct as required.**
- **Completing and maintaining an Affidavit of Separation when an employee is separated due to termination or resigned in lieu of termination.**
- **Before reporting a person for inclusion on the disqualification list, issuing a final order that includes a determination that the person, while employed by the District in a covered position, committed either sexual misconduct with a student or had been convicted of one of the crimes listed in State law, and is no longer eligible for District employment.**
- **Timely reporting applicable former employees for inclusion on the disqualification list using the FDOE online reporting tool.**

#### **Finding 4: Purchasing Cards**

The District uses purchasing cards (P-cards) to expedite and simplify the purchase of selected goods and services. Purchases made with P-cards are subject to the same rules and regulations that apply to other District purchases and are subject to additional requirements in Board policies<sup>19</sup> and the *Purchasing Card Rules and Procedures* (District *P-card rules*). Board policies and District *P-card rules* require the Superintendent to develop administrative procedures that specify those authorized to use P-cards and restrict the types of expenditures that can be made with P-cards. P-cardholders are required to attend a mandatory P-card use training session and sign a P-cardholder acceptance form to, among other things, acknowledge responsibility for appropriate use of the card and certify that training was received. The signed forms are filed in the Purchasing Department.

According to District personnel, principals and site administrators or site card managers are responsible for notifying the P-card Administrator of P-cardholders who separate from District employment. Although not addressed in the District *P-card rules*, District personnel indicated that, upon this notification, the P-card Administrator is responsible for suspending the individual's purchasing limit to \$0.00 for 90 days

<sup>19</sup> Board Policy 6423, *Use of Purchasing Cards and Credit Cards*.

to resolve credit memos, pending charges, and backorders. Once the 90-day suspension period is complete, the P-card Administrator is responsible for canceling the individual's P-card.

During the 2023-24 fiscal year, there were 167 P-cardholders who incurred P-card expenditures totaling \$11.9 million. To evaluate the sufficiency of District controls over P-card use, we requested the acceptance forms for 26 selected P-cardholders. However, the acceptance forms were not provided for 5 P-cardholders who incurred P-card expenditures totaling \$452,589. In response to our inquiries, District personnel indicated that, due to employee turnover, the acceptance forms could not be located. Subsequent to our inquiries, in June 2024 the 5 P-cardholders completed and signed the P-cardholder acceptance forms. Without forms acknowledging responsibility for the P-cards and certifying the training, there is an increased risk for P-cards to be misused.

We also found that, during the 2023-24 fiscal year, 7 P-cardholders separated from District employment. To determine whether the applicable P-cards were timely suspended and canceled, we examined District records and found that 3 of the 7 P-cards were not suspended until 96, 63, and 26 days after the individuals' employment separation dates. In addition, those 3 plus 2 other P-cards were not canceled until 6 to 121, or an average of 62, days after the P-cards' 90-day suspension periods. While our examination of P-card activity for employees who separated from District employment did not disclose any inappropriate charges, untimely suspension and cancellation of P-card privileges increases the risk that such privileges could be misused by former employees or others and may limit the District's ability to satisfactorily resolve disputed charges.

**Recommendation: The District should enhance procedures to ensure that the Purchasing Department maintains P-card acceptance forms on file at the District documenting that, before an employee received a P-card, the employee, by signature, certified P-card training completion and acknowledged responsibility for the P-card. In addition, the District should establish the P-card suspension and cancellation procedures in the District *P-card rules* to require and ensure that P-cards are promptly suspended and canceled for cardholders upon separation from District employment.**

#### **Finding 5: Facilities Maintenance**

The District Facilities, Maintenance, Planning, and Construction Department is responsible for maintenance and repair services of school and ancillary facilities, and performs or assists the Board in contracting for heating, ventilating, and air conditioning (HVAC); electrical; plumbing; and other maintenance-related services. During the 2023-24 fiscal year, the District solicited bids and awarded contracts for certain services to maintain and repair school and ancillary facilities. Service contracts with fixed hourly labor rates (and annual estimated costs) included HVAC (\$898,000), roofing (\$208,000), and painting (\$196,000) services. District records disclosed that General Fund maintenance and repair expenditures totaled \$7.2 million, including \$6.2 million for employee compensation.

Given the significant commitment of public funds to maintain educational facilities, it is important that the District establish policies and procedures for evaluating the effectiveness and efficiency of facility operations at least annually and processes for evaluating maintenance techniques to determine the most cost-effective and efficient maintenance methods or techniques. While the District's competitive selection process provided some assurance that services were procured at the best rate, the District had not as of



July 2024 established policies and procedures for annually evaluating and documenting the cost-effectiveness of obtaining facility maintenance and repair contracted services versus using existing District personnel or hiring additional personnel to perform maintenance and repair services.

In response to our inquiry, District personnel indicated that due to employee turnover, it was difficult to find employees to fill vacant positions and they were not able to provide documentation of a specific project where an analysis was made to determine whether it was more cost effective to use District personnel or contracted services. Absent a documented analysis to evaluate the cost effectiveness of such services, there is an increased risk that cost savings may not be achieved. A similar finding was noted in our report No. 2022-099.

**Recommendation: The District should establish policies and procedures requiring and ensuring periodic documented evaluations of significant maintenance and repair services that consider the use of District personnel-provided services versus contracted services and the selection of the most effective and cost-saving services.**

### **Finding 6: Adult General Education Classes**

State law<sup>20</sup> defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State's workforce. The District received State funding for adult general education, and General Appropriations Act<sup>21</sup> proviso language requires each district to report enrollment for adult general education programs in accordance with FDOE instructional hours reporting procedures.<sup>22</sup> SBE rules<sup>23</sup> require the District to collect and maintain enrollment and attendance information on students based on minimum enrollment requirements for funding and mandatory withdrawal procedures for student non-attendance. FDOE procedures provide that fundable instructional contact hours are those scheduled hours that occur between the date of enrollment in class and the withdrawal date or end-of-class date, whichever is sooner.

The District reported 23,684 instructional contact hours provided to 466 students enrolled in 133 classes during the Summer and Fall 2023 Semesters. As part of our audit, we examined District records for 1,682 hours reported for 30 students enrolled in 26 adult general education classes. We found that instructional contact hours for 19 students were over reported by 456 hours, ranging from 2 to 98 hours.

In response to our inquiries, District personnel indicated that the misreported hours occurred primarily due to programming errors. Since adult general education funding is based, in part, on enrollment data reported to the FDOE, it is important that the District report accurate data. A similar finding was noted in our report No. 2022-099.

**Recommendation: The District should strengthen controls to ensure that instructional contact hours for adult general education classes are accurately reported to the FDOE. The District should also determine to what extent adult general education hours were misreported and contact the FDOE for proper resolution.**

<sup>20</sup> Section 1004.02(3), Florida Statutes.

<sup>21</sup> Chapter 2023-239, Laws of Florida, Specific Appropriations 7 and 114.

<sup>22</sup> The FDOE Technical Assistance Paper: *Adult General Education Instructional Hours Reporting Procedures*, Dated September 2020.

<sup>23</sup> SBE Rule 6A-10.0381(5), Florida Administrative Code.

## Finding 7: Fiscal Transparency

To promote responsible spending, more citizen involvement, and improved accountability, it is important for the District to provide easy access to the District budget and related information. Pursuant to State law,<sup>24</sup> the District must post on its Web site a plain language version of each proposed, tentative, and official budget and certain graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years. Specifically, the District Web site must show fiscal trend information for the previous 3 years on the:

- Ratio of full-time equivalent (FTE) students to FTE instructional personnel.
- Ratio of FTE students to FTE administrative personnel.
- Total operating expenditures per FTE student.
- Total instructional expenditures per FTE student.
- General administrative expenditures as a percentage of total budget.
- Rate of change in the general fund's ending fund balance not classified as restricted.

As of March 2024, the District had not posted on the District Web site the required graphical representations for the 2022-23 fiscal year or the official budget for the 2023-24 fiscal year. In response to our inquiry, District personnel indicated that the graphical representations and official budget were not posted due to personnel changes. Subsequent to our inquiry in April 2024, the District updated the Web site to include the official budget. Providing the required budget and transparency information on the District's Web site enhances citizen involvement and the ability to analyze, monitor, and evaluate budget outcomes.

**Recommendation:** The District should continue efforts to comply with statutory transparency requirements by timely posting all required information on the District Web site.

## Finding 8: Information Technology – Timely Deactivation of User Access Privileges

Effective management of information technology (IT) user access privileges includes the timely deactivation of IT access privileges when an employee is reassigned to another District department or separates from employment. Prompt deactivation of IT user access privileges is necessary to ensure that the privileges are not misused by a former employee or others to compromise District data or IT resources.

District procedures provide that active directory (AD) is used to authenticate users logging into the District network including the enterprise resource planning system (ERP),<sup>25</sup> shared drives, and e-mail. Access can be deactivated by disabling the AD account or removing the user's access within the ERP. The District uses an automated process to disable AD accounts upon an employee's separation from District employment but can manually remove access to the ERP upon notification by the Human Resources (HR) Department or the employee's supervisor.

<sup>24</sup> Section 1011.035(2), Florida Statutes.

<sup>25</sup> The ERP includes both the business management information system, which encompasses the finance and HR modules and the student information system.

During the period July 1, 2023, through March 29, 2024, 431 employees separated from District employment. As part of our procedures, we compared the employment separation dates for 35 selected employees to District records supporting the employees' IT access privilege deactivation dates. We found that 3 former District employees retained their access privileges 31, 14, and 7 days after their respective employment separation dates.

In response to our inquiries, District personnel indicated that the deactivation delays occurred primarily because the separation dates were not always timely keyed into the accounting system termination fields. Although our procedures did not identify any misuse of District resources as a result of the untimely deactivations, without timely removal of access privileges, the risk is increased that access privileges may be misused by former employees or others. A similar finding was noted in our report No. 2022-099.

**Recommendation: The District should continue efforts to ensure that access privileges are promptly deactivated upon a user's separation from District employment.**

## ***PRIOR AUDIT FOLLOW-UP***

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The District had taken corrective actions for findings included in our report No. 2022-099 except as noted in Findings 1, 2, 5, 6, and 8 and shown in Table 1.

**Table 1**  
**Findings Also Noted in Previous Audit Reports**

Finding	2020-21 Fiscal Year Operational Audit Report No. 2022-099, Finding	2017-18 Fiscal Year Operational Audit Report No. 2019-085, Finding
1	1	Not Applicable
2	1	Not Applicable
5	8	2
6	9	1
8	11	Not Applicable

## ***OBJECTIVES, SCOPE, AND METHODOLOGY***

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The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from April 2024 through August 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on selected District processes and administrative activities. For those areas, our audit objectives were to:

- Evaluate management’s performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management’s control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2022-099.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management’s internal controls significant to our audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records, as well as events and conditions, occurring during the 2023-24 fiscal year audit period, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, Board policies, District procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities and the related requirements.

- Reviewed Board information technology (IT) policies and District procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected user access privileges to District enterprise resource planning (ERP) system finance and human resources (HR) applications to determine the appropriateness and necessity of the access privileges based on employee job duties and user account functions and whether the access privileges prevented the performance of incompatible duties. We also examined the administrator account access privileges granted and procedures for oversight of administrative accounts for the applications to determine whether these accounts had been appropriately assigned and managed. Specifically, we tested:
  - The appropriateness of access privileges granted to 29 of the 198 users with update access privileges to selected critical ERP system finance application functions.
  - The appropriateness of access privileges granted to 63 of the 228 users with update access privileges to selected critical ERP system HR application functions.
  - The access for the 1 user account that provided systemwide access to the District application systems, datasets, and programs for the finance and HR applications and the access for the 2 user accounts that provided security access to the District application systems, datasets, and programs for the student information system and determined whether the District was monitoring such access.
- Evaluated District procedures to prohibit former employee access to electronic data files. We reviewed selected user access privileges for 35 of the 431 employees who separated from District employment during the period July 1, 2023, through March 29, 2024, to determine whether the access privileges were timely deactivated.
- Evaluated Board security policies and District procedures governing the classification, management, and protection of sensitive and confidential information.
- Determined whether the District had a comprehensive IT disaster recovery plan in place that was designed properly, operating effectively, and had been recently tested.
- Examined selected network and application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers (SSNs). Specifically, from the population of 72 employees who had access to sensitive personal student information, we examined the access privileges of 22 selected employees to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job duties. In addition, for the student SSNs stored in an additional student identification field, we evaluated the access privileges of the 70 individuals who had access to that field.
- Inquired whether the District had expenditures or entered into any contracts under the authority granted by a state of emergency declared or renewed during the period July 2023 through March 2024.
- Analyzed the District's General Fund total unassigned and assigned fund balances at June 30, 2024, to determine whether the total was less than 3 percent of the fund's revenues, as specified in Section 1011.051, Florida Statutes. We also performed analytical procedures to evaluate the District's ability to make future debt service payments.
- Examined District records supporting Local Capital Improvement Fund transfers totaling \$6 million during the period July 2023 through March 2024 from nonvoted capital outlay tax levy

proceeds to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.

- From the population of \$349,927 workforce development fund expenditures for the period July 2023 through March 2024, analyzed expenditures totaling \$265,809 to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- Examined District records supporting 1,682 reported contact hours for 30 selected students from the population of 23,684 contact hours reported for 466 adult general education instructional students during the Summer and Fall 2023 Semesters to determine whether the District reported the instructional contact hours in accordance with State Board of Education (SBE) Rule 6A-10.0381, Florida Administrative Code.
- Examined the District Web site to determine whether the 2023-24 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the District Web site contained, for each public school within the District and for the District, the required graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years, and a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE).
- From the compensation payments totaling \$126.4 million to 4,452 employees during the period July 2023 through March 2024, examined District records supporting compensation payments totaling \$58,095 to 30 selected employees to determine whether the rate of pay complied with the Board-approved salary schedule and whether supervisory personnel reviewed and approved employee reports of time worked.
- Evaluated the effectiveness of Board policies and District procedures for investigating all reports of alleged misconduct by personnel if the misconduct affects the health, safety, or welfare of a student and for notifying the result of the investigation to the FDOE pursuant to Section 1001.42(6) and (7)(b)3., Florida Statutes.
- Evaluated the effectiveness of Board policies and District procedures for reporting personnel subject to the disqualification list to the FDOE in accordance with SBE Rule 6A-10.084, Florida Administrative Code.
- From the two significant construction projects with expenditures totaling \$19.3 million during the period July 2023 through March 2024, selected one competitively bid project with a budget totaling \$24.6 million and expenditures totaling \$17.8 million and examined documentation for selected expenditures totaling \$9.9 million to determine compliance with Board policies, District procedures, and applicable provisions of State law and rules. Specifically, we examined District records to determine whether:
  - The construction contractor was properly selected pursuant to Section 1013.45, Florida Statutes.
  - The Board pre-qualified bidders for construction and required the bid be accompanied by evidence that the bidder holds an appropriate certificate or licensure.
  - The architect was adequately insured.
  - Appropriate Board policies and District procedures addressing the negotiation of general conditions costs had been established.
  - Change orders were approved by the Board or by the Board designee pursuant to Section 1013.48, Florida Statutes.
  - Documentation supporting the selected payments was sufficient and complied with the contract provisions.

- The contractor furnished a payment and performance bond pursuant to Section 1013.47, Florida Statutes.
- The Board had established policies and procedures to ensure that the project conformed to the Florida Building Code, Florida Fire Prevention Code, and other applicable building and life safety codes in accordance with Section 1013.38, Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07 and 1006.12, Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Sections 1006.041, 1012.584, and 1011.62(13), Florida Statutes, and SBE Rule 6A-1.094124, Florida Administrative Code.
- Interviewed District personnel and examined District records to determine whether Board policies and District procedures for selecting and contracting with energy performance contractors ensured compliance with Sections 287.055 and 1013.23, Florida Statutes.
- From the population of purchasing card (P-card) transactions totaling \$7.3 million during the period July 1, 2023, through March 31, 2024, examined documentation supporting 30 selected transactions totaling \$246,916 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also determined whether the District timely canceled the P-cards for the seven cardholders who separated from District employment during the audit period.
- Interviewed District personnel and examined District records to determine whether the District had any charter schools terminate during the audit period and whether the District procedures ensured compliance with Section 1002.33(8)(d) and (9)(o), Florida Statutes.
- Interviewed District personnel and reviewed supporting documentation to evaluate whether the District effectively monitored charter schools.
- Determined whether the District used the FDOE evaluation instrument required by Section 1002.33(6)(b), Florida Statutes, and SBE Rule 6A-6.0786, Florida Administrative Code, to evaluate the charter school applications received during the 2021-22, 2022-23, and 2023-24 fiscal years for the fiscal viability of the charter schools and the competency of the staff responsible for operating the charter schools before the charters were granted.
- Examined District records to determine whether District procedures were effective for distributing the correct amount of local capital improvement funds to eligible charter schools by February 1, 2024, pursuant to Section 1013.62(3), Florida Statutes.
- Examined District records and evaluated construction planning processes for the audit period to determine whether the processes were comprehensive, included consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term needs.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs. We also compared maintenance plans with needs identified in safety inspection reports and reviewed inspection reports for compliance with Federal and State inspection requirements.
- Determined whether non-compensation expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, SBE rules, contract terms and Board policies; and applicable vendors were properly selected. Specifically, from the population of non-compensation

expenditures totaling \$93 million for the period July 2023 through March 2024, we examined documentation supporting 30 payments for general expenditures totaling \$585,024.

- From the population of payments totaling \$24 million during the period July 2023 through March 2024 related to 255 contracts for services, examined supporting documentation, including the contract documents, for 30 selected payments totaling \$504,372 to determine whether:
  - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).
  - The contracts clearly specified deliverables and the time frames for the deliverables, documentation requirements, and compensation.
  - District records evidenced that services were satisfactorily received and conformed to contract terms before payment.
  - The payments complied with contract provisions.
- Examined District records for the period July 1, 2023, through May 2, 2024, to determine whether District procedures ensure, prior to payment, that vendor information changes are properly verified.
- Reviewed the Board policies and District procedures related to identifying potential conflicts of interest. We also researched Department of State, Division of Corporation, records and reviewed District records for the five District officials and seven employees required to file statements of financial interests or have the ability to influence District purchases to identify any relationships that represented a potential conflict of interest with vendors used by the District.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

## **AUTHORITY**

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Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each school district on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA  
Auditor General



# MANAGEMENT'S RESPONSE

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## BOARD MEMBERS

Tina Certain  
Diyonne McGraw  
Sarah Rockwell, Ph.D.  
Leannetta McNealy, Ph.D.  
Kay Abbitt



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## SUPERINTENDENT OF SCHOOLS

Shane L. Andrew, Superintendent

*Mission Statement: We are committed to the success of every student!*

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October 7, 2024

Sherrill F. Norman, CPA  
Auditor General  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399

Dear Ms. Norman,

Pursuant to Section 11.45(4)(d), Florida Statutes, please accept the following written statements of explanation in response to the preliminary and tentative audit findings and recommendations dated September 11, 2024 for Alachua County Public Schools.

### **Finding #1 - School Safety - School Resource Officer Services**

**Recommendation:** The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Such procedures should include in each applicable contract provisions requiring evidence that each SRO completed the required mental health crisis intervention training and District personnel's documented verification of the training completion.

**District Response:** The District concurs with the finding and School Resource Officers currently in the position have received their CIT training. The District will implement procedures to ensure compliance with school safety laws. These procedures will include in each applicable contract provisions requiring evidence that each SRO completed the required mental health crisis intervention training and District personnel's documented verification of the training completion.

### **Finding #2 - Fire and Emergency Drills**

**Recommendation:** The District should enhance procedures to ensure and document that all fire and emergency drills are properly and timely conducted and reported as required.

**District Response:** The District concurs with the finding and will implement procedures to ensure and document all fire and emergency drills are properly and timely conducted and reported as required.

### **Finding #3 - Human Resources Response – Ethical Conduct Records and Reporting**

**Recommendation:** The District should establish procedures to ensure compliance with the State law and SBE requirements by:

- Properly performing investigations of alleged misconduct as required.
- Completing and maintaining an Affidavit of Separation when an employee is separated due to termination or resigned in lieu of termination.
- Before reporting a person for inclusion on the disqualification list, issuing a final order that includes a determination that the person, while employed by the District in a covered position, committed either sexual misconduct with a student or had been convicted of one of the crimes listed in State law, and is no longer eligible for District employment.

- Timely reporting applicable former employees for inclusion on the disqualification list using the FDOE online reporting tool.

**District Response:** The District concurs with the finding and will implement procedures to ensure compliance with State law and SBE requirements. These procedures will include properly performing investigations of alleged misconduct, maintaining employee records, and updating district protocols for reporting a person for inclusion on the disqualification list.

#### **Finding #4 - Purchasing Cards**

**Recommendation:** The District should enhance procedures to ensure that the Purchasing Department maintains P-card acceptance forms on file at the District documenting that, before an employee received a P-card, the employee, by signature, certified P-card training completion and acknowledged responsibility for the P-card. In addition, the District should establish the P-card suspension and cancellation procedures in the District P-card rules to require and ensure that P-cards are promptly suspended and canceled for cardholders upon separation from District employment.

**District Response:** The District concurs with the finding and all P-Card acceptance forms are on file for current cardholders. The District will update the P-Card policy and current procedure manual to ensure necessary forms are on file prior to the distribution of a P-Card and P-Cards are suspended and canceled timely for cardholders upon separation from the District.

#### **Finding #5 – Facilities Maintenance**

**Recommendation:** The District should establish policies and procedures requiring and ensuring periodic documented evaluations of significant maintenance and repair services that consider the use of District personnel-provided services versus contracted services and the selection of the most effective and cost-saving services.

**District Response:** The District concurs with the finding and will establish procedures to ensure periodic documented evaluations of significant maintenance and repair services that consider the use of District personnel-provided services versus contracted services and the selection of the most effective and cost-saving services.

#### **Finding #6 - Adult General Education Classes**

**Recommendation:** The District should strengthen controls to ensure that instructional contact hours for adult general education classes are accurately reported to the FDOE. The District should also determine to what extent adult general education hours were misreported and contact the FDOE for proper resolution.

**District Response:** The District concurs with the finding and will be updating procedures to ensure proper reporting to the FDOE for adult general education classes. The District will review prior reported adult general education hours for errors and contact the FDOE for resolution.

#### **Finding #7 - Fiscal Transparency**

**Recommendation:** The District should continue efforts to comply with statutory transparency requirements by timely posting all required information on the District Web site.

**District Response:** The District concurs with the finding and will develop an internal process to ensure compliance with statutory transparency requirements by timely posting all required information on the District website.

**Finding #8 - Information Technology – Timely Deactivation of User Access Privilege**

**Recommendation:** The District should continue efforts to ensure that access privileges are promptly deactivated upon a user's separation from District employment.

**District Response:** The District concurs with the finding and will continue to update current procedures to ensure employee access privileges are promptly revoked upon separation from the District.

Sincerely,

A handwritten signature in blue ink, appearing to read "Shane L. Andrew". The signature is stylized and cursive.

Shane L. Andrew  
Superintendent